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For Pole-Money, May 29. 1693.



THE ESTATES OF PARLIAMENT taking to their Consideration, that the Arrears due to the Countrey and Army, preceeding the first day of *February* one thousand six hundred and ninety one, are not as yet payed, by the Fonds appointed in the former Session of this Parliament, And that it is most iust, that the same be duely and truly payed. **T H E R E F O R E**, in Order to the said payment, *viz.* That the foresaid Arrears due to the Country, may be pay-

ed in the first place; and then the Arrears due to the Forces, in such manner, as that all Officers, Regiments and Troops, may be first brought up to an equal Foot, and thereafter Completed; and that what remains thereof, may be disposed of, as their **MAIESTIES** shall think fit, do freely and cheerfully offer the Pole-money following: And for making the same effectual, Their **MAIESTIES**, with Advice and Content of the saids Estates, **STATUTE** and **ORDAIN**, that all Persons of whatsoever *Age*, Sex, or Quality, shall be subject and lyable, to the Pole of six shilling Scots *per Head*, except poor Persons, who live upon Charity, and the Children under the *Age* of sixteen years, and *In familia* of all these Persons, whose Pole is one pound ten shilling Scots, or under the same. That, beside the said six shilling Scots imposed upon all the Persons that are not excepted, a Cotter having a Trade, shall pay six shilling Scots more, making in the whole, twelve shilling Scots for every such Cotter. That all Servants, that receives more than six pound Scots of yearly Fee, in money, or otherways, shall pay the twentieth part of the said Fee, including the six shilling Scots of generall Pole, which is to be imposed upon all Persons that are not above excepted. That all Tennents pay in name of Pole to the King, a Merk, for each hundreth Merks of the Masters valued Rent, effeiring to their respective Rents, including the foresaid six shilling, of general Pole; and appoints the Master of the Ground, to Adjust the Proportions of the Pole-money amongst the severall Tennents, according to their respective Duties, payable by them in Money, or *Viſual*, effeiring to his valued Rent. For which Pole, all Pole-money heretofore appointed to be payed by Tennents to their Masters, is hereby expressly discharged, and the Act or Acts thereanent rescinded. That Tradsmen inhabiting within any Burgh, whether of Royalty, Regality, or Barony, whose free Stock and Means is above an hundred Merks, and does not extend to five hundreth Merks, be subject to a Merk Scots, including the foresaid six shilling of general Pole. That all Tradsmen living within any of the saids Burghs, whose free Stock and Means extends to five hundreth Merks shall be subject and lyable to one pound ten shilling, including the foresaid six shilling of generall Pole, That all Merchants or Shop-keepers, and Tradsmen Inhabitants within any of the said Burghs, whose free Stock and

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Means is above five hundreth Merks, and does not extend to five thousand Merks, shall be subject and lyable to two pound ten shilling of Pole-money, including *ut supra*. And that those whose free Stock and Means is above five thousand Merks, and does not extend to ten thousand Merks, shall be lyable in four pound, including *ut supra*. That all Merchants, Shop-keepers, Chapman and Tradsmen, Inhabitants within any of the saids Burghs, or else where, whose free Estate and Stock does extend to, or is above ten thousand Merks in worth and value, shall be subject and lyable to ten pounds of Pole-money, including *ut supra*. That all Gentlemen so Holden and Repute, and owning themselves to be such, and who will not renounce any pretence they have to be such, shall be subject and lyable in three pounds of Pole-money, if they be not otherways classed, and upon another consideration made subject to a greater Pole, the said three pounds always including the general Pole of six shilling, *ut supra*. That all Heretors above fifty pounds, and under two hundred pounds of valued Rent, be subject and lyable to four pound of Pole-money, including *ut supra*. That all Heretors above two hundred pounds Scots, and under five hundreth pound of valued Rent, be lyable to nine pound of Pole-money, including *ut supra*. That all Heretors of five hundred pounds of valued Rent, or above the same, and under one thousand pounds of valued Rent, be subject and lyable to twelve pounds Scots of Pole money, including *ut supra*. That all Heretors of one thousand pounds of valued Rent, or above the same, and all Knight Barons, and Knights, be subject and lyable to twentyfour pounds of Pole-money, including *ut supra*. That all Lords pay forty pounds of Pole-money including *ut supra*. That all Viscounts pay fifty pounds of Pole-money, including *ut supra*. That all Earls pay sixty pounds of Pole-money, including *ut supra*. That all Marqueses pay fourscore pounds of Pole-money, including *ut supra*. That all Dukes pay one hundreth pounds, including *ut supra*. That the Sons of Noblemen pay according to their Rank, viz. All Dukes eldest Sons as Marqueses, and their younger Sons as Earls. All Marqueses eldest Sons as Earls, and their younger Sons as Viscounts, All Earls eldest Sons as Viscounts, and the younger Sons, shall be lyable in twenty four pounds of Pole. All Viscounts and Lords Sons in twenty four pounds. And that all Noblemens Daughters unmarried, and *foris-familiat*, shall be lyable in the third of the Pole of their eldest Brothers. That all Widows, whose Husbands would have been lyable to one pound ten shilling of Pole-money, or above, are to be subject and lyable to the third part of their Husbands Pole, except Heiresses, who shall be subject to the same Pole their Predecessor would have been. That all Gentlemen never married, and *foris-familiat*, or provided, and in possession of their Estate, shall be subject and lyable in the third part of their eldest Brothers Pole. That all Notars and Procurators before inferiour Courts, and Messengers at Arms, are to be subject and lyable to four pounds of Pole-money, including *ut supra*. That all Writers not to the Signet, Agents and Clerks of inferiour Courts, and Macers, shall pay six pounds of Pole-money, including *ut supra*. That all Writers to the Signet, Clerks of Sovereign Courts, all Advocats, Sheriffs and their Deputs, Commissars and their Deputs, and Doctors of Physick, shall pay twentyfour pounds of Pole-money,

money, including *ut supra*. That all Ministers having Benefices, or Stipends, and Parish Kirks not planted, shall pay twelve pounds of Pole. That all Officers of the Army, shall be lyable in a days pay for their Pole. That all persons who are to pay the said respective Poles, though they be Poled in different Capacities, are only to pay once at the greatest rate. And for the better stating, ordering and uplitting the said Pole-money, Their MAJESTIES, with consent foresaid, STATUTE and ORDAIN, that the Commissioners of Assessment, or their *Quorum*, shall Meet and Conveen at the ordinar place of their Meeting, upon the second *Tuesday* of *August*, one thousand six hundred and ninety four, and their shall divide the whole Commissioners, whether present or absent, into such Divisions as they shall think fit: appointing Parishes, one or more; for Commissioners one or more as they shall see convenient, to meet the last *Tuesday* of the said month of *August*, at the respective places to be appointed, empowering the saids Commissioners, to take up Rolls and Lists, of all the poleable persons within the respective Bounds appointed to them, containing the Names, Qualities and Degrees of the several persons, and of the value of the Estates belonging to them, conform to the said Act: and ordains the Magistrats of Burghs-Royal, to meet the third *Tuesday* of the said month of *August*, and to take up Rolls and Lists, of all the poleable persons within their respective Burghs, containing their Names, Qualities and Degrees, and the value of their Estates, and which Commissioners and Magistrats of Burghs, are to give Intimation at the Kirk door, upon a *Sunday* upon three days Warning, at least to the persons to be polled, to Compare before them at the Parish-Kirk, to give up their Names, Qualities, Degrees and values of their Estate, to the Effect the respective Poles may be stated, and set down by the said Commissioner or Commissioners of Assessment, or Magistrats of Burghs *respectively*. And which Rolls, the saids Persons are to give up, or send under their Hand if they can write: otherwayes if they cannot write their Name, Quality, Degree and Estate, shall be marked by the Clerk, as they give it up, excepting Tenants, whose Names, and the Pole-money payable by them, shall be given up, or sent by their Masters under their Hands, with Certification, that such as do not Compare, or send under their Hands their Names, Qualities, and value of their Estate, or do give up their Quality, Degree or value of their Estate, otherways than it should be, they shall be lyable in the quadruple of their Pole; the equal halt whereof shall belong to the Informer, who shall make the same appear. And which Lists and Rolls being made up within the respective Sub-divisions, shall be Recorded and Booked in a Register of the Shire, or Burgh, for that purpose: whereof there shall be an Abstract sent to the Lords of the Thesaury, betwixt and the first of *October*, one thousand six hundred and ninety four, containing the number of the persons in the several Classes and Ranks above-specified, with the extent of their Pole. And their Majesties, with Advice and Consent of the said Estates, do Ordain the foresaid Pole-money to be payed at, or before the Term of *Martinmas*, one thousand six hundred and ninety four; and Requires the Commissioners of Assessment, and Magistrats of Burghs, to cause Intimation to be made for the payment thereof, at the Kirk-doors of the several Parish-Kirks, upon the first *Sunday* of *October*, one thousand six hun-

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hundred and ninety four: Certifying: such as shall not make punctual payment at the said Term of *Martinmas* one thousand six hundred and ninety four, they shall be lyable in the quadruple of their Pole, and Ordains Execution to be used against them for the same, by poynding of their readiest Goods, or imprisoning their persons. Likeas, Their Majesties, with Advice and Consent foresaid, hereby impowers the Lords of Privy Council, to Order and Appoint such further Methods and Courses, as they shall judge fit, for Stating and In-bringing of the Pole-money aforesaid; and to allow out of the said Pole-money, such Charges and Expenses, as shall be necessary for Execution of this Act. And their Majesties and Estates foresaid, do hereby strictly Appropriat, destine and appoints the Sums to be raised by this Act, for the ends and uses above specified, viz. for payment of the foresaid Arrears due to the Countrey and the Army, in Manner and in the Order above mentioned, and the Remainder to be disposed of by Their Majesties. And hereby Prohibites and Discharges, the applying thereof to any other use whatsoever; Certifying such, as shall either give Orders for misapplying thereof, or Intruder with the same. The Misapppliers and Receivers thereof, shall be lyable, Conjunctly and Severally in the double thereof, at the Instance of any Party concerned, and their private Estates subject and lyable, for the double of that which shall be so misapplied. And further, it is hereby Declared, that where the Arrears due to the Countrey by the Forces, shall be first duely stated, for any Burgh or Shire, conform to the Orders and Rules set down thereanent. The Burgh or Shire to whom the said Arrears shall be found due, shall have Retention, and get a Discharge of their Pole-money, in satisfaction of their saids Arrears: and the Declaration of the said Burgh or Shire, getting the said Retention, shall be sufficient for the Collectors Exonerat: and the Commissioners of Supply, and Magistrats of the foresaid Shires and Burghs respective, are hereby impowered, to distribute and proportion the said Pole-money, Retained to the persons there Inhabitants, conform to their Interest in the said Arrears. And where the Arrears due to any Shire or Burghs exceeds the Pole-money, due by the said Burgh or Shire; Then, and in that Case, the *superplus* shall be ordered to be payed by the Lords of the Thesaury, out of the Pole due, and brought in from other places, with regard always to the total of these Arrears, and the total of the said Pole-money; so that if the total of the Arrears shall exceed the total of the Pole, the foresaid *superplus* shall only be payable, and payed proportionably; and the Lords of Privy Council, are hereby fully impowered, to Decide and Determine finally, all Questions and Difficulties hereby undetermined, that may arise anent the Premisses. And lastly, it is hereby declared, that no Persons lyable in payment of this Pole, shall be holden to produce their Discharges, or Receipts of the same, after the Term of *Martinmas*, one thousand six hundred and ninety seven years.